

CITY OF ROCHESTER, MINNESOTA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
GENERAL PROPERTY TAXES	\$10,841,489	\$10,865,389	\$23,900	\$6,013,753
NONPROPERTY TAXES:				
Hotel-motel tax	1,900,000	1,943,397	43,397	2,126,717
Franchise tax	800,000	942,857	142,857	1,207,007
Total Nonproperty Taxes	2,700,000	2,886,254	186,254	3,333,724
LICENSES AND PERMITS:				
Business licenses and permits	200,600	255,540	54,940	236,290
Nonbusiness licenses and permits	58,278	65,079	6,801	63,309
Building permits	1,718,500	2,458,508	740,008	2,505,590
Total Licenses and Permits	1,977,378	2,779,127	801,749	2,805,189
FINES AND FORFEITS	426,199	476,688	50,489	444,225
INTERGOVERNMENTAL REVENUES:				
Shared state taxes:				
Police-Fire state aid	950,000	921,801	(28,199)	951,078
HACA	2,596,410	2,608,521	12,111	2,607,876
Local government aid	7,067,521	7,067,521		6,853,446
PERA aid	55,563	55,563		55,563
County appropriations:				
Police	85,774	98,403	12,629	102,562
Mass transit	129,508	87,277	(42,231)	86,649
Traffic	8,000	4,981	(3,019)	12,647
Other	37,500	51,390	13,890	46,574
State grants:				
Police	50,257	61,451	11,194	98,688
Fire hazmat	60,000	62,749	2,749	130,882
Mass transit	1,102,355	1,106,016	3,661	1,072,966
Music	36,000	37,128	1,128	25,945
Other	10,088	10,088		353
Federal grants:				
Police	240,278	230,469	(9,809)	215,136
Mass transit	358,480	358,480		287,000
Music	1,605	1,605		1,650
Total Intergovernmental Revenues	12,789,339	12,763,443	(25,896)	12,549,015

CITY OF ROCHESTER, MINNESOTA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
CHARGES FOR SERVICES:				
General government	\$82,080	\$90,482	\$8,402	\$38,276
Public safety:				
Animal control	6,360	12,890	6,530	12,524
Police	268,586	257,167	(11,419)	266,860
Public safety communications	557,583	539,976	(17,607)	468,053
Fire	516,951	531,613	14,662	451,148
Drug enforcement	395	395		
Building safety		5,823	5,823	2,855
Public works	293,531	213,113	(80,418)	268,526
Music	61,725	67,122	5,397	77,292
Total Charges for Services	1,787,211	1,718,581	(68,630)	1,585,534
MISCELLANEOUS REVENUES:				
Interest earnings	498,004	607,841	109,837	748,833
Net increase in the fair value of investments		140,825	140,825	312,048
Private sources	104,983	151,666	46,683	108,639
Rental and commissions	24,009	13,545	(10,464)	8,723
Sale of property	4,314	16,093	11,779	21,978
Reimbursements	92,247	66,880	(25,367)	4,211,019
In lieu of taxes	7,625,365	7,577,049	(48,316)	7,247,020
Total Miscellaneous Revenues	8,348,922	8,573,899	224,977	12,658,260
Total Revenues	38,870,538	40,063,381	1,192,843	39,389,700
OTHER FINANCING SOURCES:				
Operating transfers in:				
Capital project funds	542,520	500,974	(41,546)	488,306
Parking enterprise fund		17,097	17,097	19,962
Total Other Financing Sources	542,520	518,071	(24,449)	508,268
Total Revenues and Other Financing Sources	\$39,413,058	\$40,581,452	\$1,168,394	\$39,897,968

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CITY OF ROCHESTER, MINNESOTA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
GENERAL GOVERNMENT:				
Mayor and Council:				
Employee services	\$288,542	\$308,424	(\$19,882)	\$275,525
Contractual services	222,023	215,739	6,284	196,283
Materials and supplies	2,740	2,786	(46)	2,240
Other charges	113,277	64,992	48,285	90,080
Total	<u>626,582</u>	<u>591,941</u>	<u>34,641</u>	<u>564,128</u>
City Administrator:				
Employee services	370,283	361,965	8,318	352,626
Contractual services	19,915	14,611	5,304	9,199
Materials and supplies	1,150	1,059	91	813
Other charges	21,599	19,550	2,049	19,737
Capital outlay	2,716	2,716		
Allocated to other activities		(261)	261	
Total	<u>415,663</u>	<u>399,640</u>	<u>16,023</u>	<u>382,375</u>
Development District				
Administration:				
Employee services	143,830	117,267	26,563	138,395
Contractual services	16,197	18,442	(2,245)	34,680
Materials and supplies	650	244	406	1,218
Other charges	14,049	476	13,573	1,399
Total	<u>174,726</u>	<u>136,429</u>	<u>38,297</u>	<u>175,692</u>
Administrative Community				
Development Block Grant:				
Contractual services	24,018	21,217	2,801	27,203
Materials and supplies		32	(32)	184
Capital outlay		2,769	(2,769)	
Total	<u>24,018</u>	<u>24,018</u>		<u>27,387</u>
City Clerk:				
Employee services	257,068	263,997	(6,929)	244,887
Contractual services	36,155	31,670	4,485	30,425
Materials and supplies	9,598	7,639	1,959	9,369
Other charges	7,568	7,804	(236)	8,015
Allocated to other activities	(122,968)	(95,775)	(27,193)	(88,315)
Total	<u>187,421</u>	<u>215,335</u>	<u>(27,914)</u>	<u>204,381</u>
Elections and Voter Registration:				
Contractual services	9,065	8,812	253	83,493
Materials and supplies	50	159	(109)	
Other charges	100		100	162
Total	<u>9,215</u>	<u>8,971</u>	<u>244</u>	<u>83,655</u>

CITY OF ROCHESTER, MINNESOTA

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
GENERAL GOVERNMENT: (continued)				
Finance Department:				
Employee services	\$749,321	\$755,117	(\$5,796)	\$707,965
Contractual services	55,908	47,998	7,910	42,754
Materials and supplies	8,065	8,253	(188)	8,033
Other charges	27,598	27,475	123	7,494
Allocated to other activities	(7,500)	(8,080)	580	(7,934)
Total	<u>833,392</u>	<u>830,763</u>	<u>2,629</u>	<u>758,312</u>
Information Systems:				
Employee services	597,778	545,544	52,234	515,153
Contractual services	51,595	33,745	17,850	29,526
Materials and supplies	10,250	6,744	3,506	13,257
Other charges	3,230	3,000	230	2,916
Capital outlay				2,544
Allocated to other activities	(33,740)	(29,408)	(4,332)	(29,717)
Total	<u>629,113</u>	<u>559,625</u>	<u>69,488</u>	<u>533,679</u>
City Attorney:				
Employee services	607,221	604,996	2,225	559,418
Contractual services	52,819	165,505	(112,686)	101,022
Materials and supplies	17,709	26,402	(8,693)	21,561
Other charges	6,737	6,608	129	7,148
Capital outlay	2,215	2,215		
Total	<u>686,701</u>	<u>805,726</u>	<u>(119,025)</u>	<u>689,149</u>
Human Resources:				
Employee services	447,665	441,414	6,251	393,301
Contractual services	167,486	108,148	59,338	108,916
Materials and supplies	7,870	13,084	(5,214)	14,170
Other charges	12,449	4,306	8,143	4,902
Capital outlay	12,520	10,000	2,520	1,172
Total	<u>647,990</u>	<u>576,952</u>	<u>71,038</u>	<u>522,461</u>
Planning and Zoning:				
Contractual services	11,525	7,275	4,250	20,268
Materials and supplies	525	40	485	458
Other charges	14,400	14,202	198	15,652
Total	<u>26,450</u>	<u>21,517</u>	<u>4,933</u>	<u>36,378</u>

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CITY OF ROCHESTER, MINNESOTA

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
GENERAL GOVERNMENT: (continued)				
City Hall Maintenance:				
Employee services	\$102,369	\$100,814	\$1,555	\$93,517
Contractual services	211,973	197,996	13,977	197,329
Materials and supplies	19,064	32,176	(13,112)	20,659
Other charges	9,891	9,055	836	7,622
Capital outlay	9,000		9,000	3,834
Allocated to other activities		(10,418)	10,418	(9,058)
Total	<u>352,297</u>	<u>329,623</u>	<u>22,674</u>	<u>313,903</u>
Total General Government	<u>4,613,568</u>	<u>4,500,540</u>	<u>113,028</u>	<u>4,291,500</u>
PUBLIC SAFETY:				
Police Department:				
Employee services	9,422,802	9,497,630	(74,828)	8,773,284
Contractual services	1,026,318	1,013,722	12,596	914,329
Materials and supplies	351,444	376,671	(25,227)	349,584
Other charges	270,162	246,720	23,442	192,889
Capital outlay	35,103	34,680	423	23,072
Allocated to other activities	(130,881)	(169,649)	38,768	(139,873)
Total	<u>10,974,948</u>	<u>10,999,774</u>	<u>(24,826)</u>	<u>10,113,285</u>
Public Safety Communications:				
Employee services	1,392,853	1,377,749	15,104	1,221,202
Contractual services	199,098	193,057	6,041	137,332
Materials and supplies	3,880	5,148	(1,268)	4,451
Other charges	2,094	2,119	(25)	1,249
Capital outlay		1,143	(1,143)	
Allocated to other activities	(1,032,266)	(1,027,782)	(4,484)	(906,756)
Total	<u>565,659</u>	<u>551,434</u>	<u>14,225</u>	<u>457,478</u>
Drug Enforcement Administration:				
Contractual services	24,532	1,602	22,930	1,917
Materials and supplies	300	1,984	(1,684)	2,196
Other charges		144	(144)	189
Capital outlay		6,219	(6,219)	2,472
Total	<u>24,832</u>	<u>9,949</u>	<u>14,883</u>	<u>6,774</u>
Fire Department:				
Employee services	7,057,184	6,914,030	143,154	6,395,974
Contractual services	784,401	772,282	12,119	683,483
Materials and supplies	209,981	241,385	(31,404)	200,044
Other charges	521,095	522,447	(1,352)	462,135
Capital outlay	23,423	12,257	11,166	33,945
Allocated to other activities	(7,500)	(11,048)	3,548	(23,944)
Total	<u>8,588,584</u>	<u>8,451,353</u>	<u>137,231</u>	<u>7,751,637</u>

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IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
PUBLIC SAFETY: (continued)				
Fire Hazmat Response Team:				
Employee services	\$20,200	\$16,661	\$3,539	\$34,375
Contractual services	30,150	34,940	(4,790)	65,510
Materials and supplies	1,650	10,215	(8,565)	15,967
Other charges	3,555	6,998	(3,443)	8,400
Capital outlay	4,445	5,757	(1,312)	10,280
Total	60,000	74,571	(14,571)	134,532
Building Safety:				
Employee services	1,528,907	1,636,807	(107,900)	1,451,485
Contractual services	106,080	113,839	(7,759)	111,255
Materials and supplies	32,075	42,638	(10,563)	36,080
Other charges	24,229	26,190	(1,961)	18,028
Total	1,691,291	1,819,474	(128,183)	1,616,848
Animal Control:				
Employee services	152,574	149,124	3,450	135,878
Contractual services	29,597	32,041	(2,444)	29,233
Materials and supplies	10,190	10,919	(729)	10,279
Other charges	5,923	5,919	4	5,978
Capital outlay	1,325	1,216	109	1,230
Total	199,609	199,219	390	182,598
Police Reserve:				
Contractual services	9,750	5,782	3,968	7,599
Materials and supplies	11,740	3,391	8,349	12,383
Other charges	1,023	315	708	360
Total	22,513	9,488	13,025	20,342
Emergency Mgmt/Safety Council:				
Emergency management contribution	137,622	137,622		133,606
Total Public Safety	22,265,058	22,252,884	12,174	20,417,100
PUBLIC WORKS:				
Engineering:				
Employee services	2,516,575	2,428,374	88,201	2,245,297
Contractual services	153,545	189,800	(36,255)	138,276
Materials and supplies	36,100	44,161	(8,061)	46,911
Other charges	44,521	49,322	(4,801)	45,012
Capital outlay	54,070	32,699	21,371	9,837
Allocated to other activities		(6,261)	6,261	(209)
Total	2,804,811	2,738,095	66,716	2,485,124

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IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
PUBLIC WORKS: (continued)				
Traffic Engineer:				
Employee services	\$668,620	\$585,329	\$83,291	\$647,764
Contractual services	190,376	166,041	24,335	183,074
Materials and supplies	97,900	115,302	(17,402)	91,512
Other charges	28,143	27,176	967	26,429
Capital outlay	2,150	2,047	103	4,952
Allocated to other activities	(156,101)	(107,451)	(48,650)	(124,632)
Total	<u>831,088</u>	<u>788,444</u>	<u>42,644</u>	<u>829,099</u>
Mass Transit:				
Contractual services	324,573	303,680	20,893	319,418
Materials and supplies	1,850	1,817	33	1,081
Transit contribution	1,514,623	1,522,838	(8,215)	1,363,751
Total	<u>1,841,046</u>	<u>1,828,335</u>	<u>12,711</u>	<u>1,684,250</u>
Traffic Operations Building:				
Contractual services	33,890	35,833	(1,943)	31,680
Materials and supplies	1,900	2,576	(676)	1,450
Capital outlay	6,000	1,276	4,724	6,795
Total	<u>41,790</u>	<u>39,685</u>	<u>2,105</u>	<u>39,925</u>
Street and Alley:				
Employee services	2,090,516	2,099,546	(9,030)	1,952,671
Contractual services	1,104,865	797,915	306,950	630,757
Materials and supplies	740,371	890,924	(150,553)	818,900
Other charges	364,167	370,550	(6,383)	356,404
Capital outlay	30,874	3,855	27,019	14,335
Allocated to other activities	(92,300)	(28,448)	(63,852)	(46,003)
Total	<u>4,238,493</u>	<u>4,134,342</u>	<u>104,151</u>	<u>3,727,064</u>
Streetscape Maintenance:				
Contractual services	16,901	13,285	3,616	33,470
Materials and supplies	5,000	8,616	(3,616)	24,107
Total	<u>21,901</u>	<u>21,901</u>		<u>57,577</u>
Skyway Maintenance:				
Contractual services	162,582	158,759	3,823	41,551
Materials and supplies		57	(57)	
Other charges				500
Total	<u>162,582</u>	<u>158,816</u>	<u>3,766</u>	<u>42,051</u>

CITY OF ROCHESTER, MINNESOTA

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IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
PUBLIC WORKS: (continued)				
City Lighting:				
Contractual services	\$734,815	\$753,223	(\$18,408)	\$723,149
Materials and supplies	6,000	11,331	(5,331)	7,363
Capital outlay	6,000	6,000	6,000	6,000
Total	<u>746,815</u>	<u>764,554</u>	<u>(17,739)</u>	<u>730,512</u>
Total Public Works	<u>10,688,526</u>	<u>10,474,172</u>	<u>214,354</u>	<u>9,595,602</u>
CULTURE:				
Art Center/Theatre:				
Contractual services	403	1,216	(813)	17,774
Art center/Theatre contribution	137,000	135,000	2,000	128,000
Capital outlay	4,105	4,105	4,105	4,105
Total	<u>137,403</u>	<u>136,216</u>	<u>1,187</u>	<u>149,879</u>
Music Department:				
Employee services	248,953	234,777	14,176	196,215
Contractual services	216,812	193,997	22,815	192,876
Materials and supplies	15,148	15,080	68	19,450
Other charges	6,267	5,519	748	5,918
Capital outlay	1,905	1,905	1,905	1,905
Total	<u>487,180</u>	<u>449,373</u>	<u>37,807</u>	<u>416,364</u>
Total Culture	<u>624,583</u>	<u>585,589</u>	<u>38,994</u>	<u>566,243</u>
COMMUNITY REINVESTMENT:				
Contributions	<u>292,914</u>	<u>280,414</u>	<u>12,500</u>	<u>309,906</u>
ECONOMIC DEVELOPMENT/ TOURISM:				
Contractual services	158,083	10,820	147,263	20,058
Materials and supplies	225	225	(225)	225
Convention bureau contribution	735,000	735,000	735,000	700,000
RAEDI contribution	39,500	39,500	39,500	39,500
Other contributions	<u>84,696</u>	<u>27,944</u>	<u>56,752</u>	<u>63,971</u>
Total Economic Development/ Tourism	<u>1,017,279</u>	<u>813,489</u>	<u>203,790</u>	<u>823,529</u>

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IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)

For the Year Ended December 31, 2001

With Comparative Amounts For the Year Ended December 31, 2000

	Final Budget 2001	Actual 2001	Variance- Favorable (Unfavorable)	Actual 2000
UNALLOCATED:				
Contractual services	\$5,004	\$2,241	\$2,763	\$3,215
Materials and supplies	1,223	11,269	(10,046)	11,052
Other charges		306	(306)	25
Capital outlay	26,437	19,677	6,760	3,089
Contingency	179,966		179,966	
	<u>212,630</u>	<u>33,493</u>	<u>179,137</u>	<u>17,381</u>
Total Unallocated				
	<u>212,630</u>	<u>33,493</u>	<u>179,137</u>	<u>17,381</u>
Total Expenditures	<u>39,714,558</u>	<u>38,940,581</u>	<u>773,977</u>	<u>36,021,261</u>
OTHER FINANCING USES:				
Operating transfers out:				
Law enforcement block grant fund	9,269	9,269		20,644
Capital project funds	2,025,000	2,058,000	(33,000)	1,895,216
	<u>2,034,269</u>	<u>2,067,269</u>	<u>(33,000)</u>	<u>1,915,860</u>
Total Other Financing Uses				
	<u>2,034,269</u>	<u>2,067,269</u>	<u>(33,000)</u>	<u>1,915,860</u>
Total Expenditures and Other Financing Uses	<u>41,748,827</u>	<u>41,007,850</u>	<u>740,977</u>	<u>37,937,121</u>
Excess (Deficit) Financing Sources Over Uses	<u>(2,335,769)</u>	<u>(426,398)</u>	<u>1,909,371</u>	<u>1,960,847</u>
Fund Balance - January 1	16,845,082	16,845,082		15,025,621
Residual Equity Transfer Out				<u>(141,386)</u>
Fund Balance - December 31	<u>\$14,509,313</u>	<u>\$16,418,684</u>	<u>\$1,909,371</u>	<u>\$16,845,082</u>